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CPA  
Certified Public Accountant  
Examination

1998  
May

Section 1

1. The following information is taken from the balance sheet of ABC Company as of December 31, 1997:

Assets  
Cash \$100,000  
Accounts receivable 200,000  
Inventory 150,000  
Property, plant, and equipment 350,000  
Total assets \$800,000

Liabilities  
Accounts payable \$50,000  
Long-term debt 250,000  
Total liabilities \$300,000

Equity  
Common stock \$500,000  
Retained earnings 0  
Total equity \$500,000

2. The following information is taken from the income statement of ABC Company for the year ended December 31, 1997:

Revenue \$1,000,000  
Cost of goods sold 600,000  
Gross profit 400,000  
Operating expenses 250,000  
Operating income 150,000  
Interest expense 20,000  
Income before taxes 130,000  
Income tax expense 30,000  
Net income \$100,000

3. The following information is taken from the statement of cash flows of ABC Company for the year ended December 31, 1997:

Operating activities  
Net income \$100,000  
Increase in accounts receivable (20,000)  
Increase in inventory (10,000)  
Increase in accounts payable 10,000  
Net cash provided by operating activities 80,000

Investing activities  
Purchase of property, plant, and equipment (350,000)  
Net cash used in investing activities (350,000)

Financing activities  
Issuance of common stock 500,000  
Payment of long-term debt (250,000)  
Net cash provided by financing activities 250,000

Net change in cash 10,000  
Cash at beginning of year 90,000  
Cash at end of year \$100,000

